

State of South Dakota

SEVENTY-SECOND SESSION
LEGISLATIVE ASSEMBLY, 1997

249A0683

HOUSE TAXATION COMMITTEE ENGROSSED NO. **HB1171** - 2/13/97

Introduced by: Representatives Cutler, Schaunaman, and Sperry and Senators Paisley and
Dennert

1 FOR AN ACT ENTITLED, An Act to revise the types of property exempt from taxation.

2 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

3 Section 1. That § 10-4-9.3 be amended to read as follows:

4 10-4-9.3. Property owned by any corporation, organization, or society and used primarily
5 for human health care and health care related purposes is exempt from taxation. Such
6 corporation, organization, or society must be nonprofit and recognized as an exempt
7 organization under section 501(c)(3) of the United States Internal Revenue Code of 1954, as
8 amended, and in effect on January 1, 1986 1997, and may not have any of its assets available to
9 any private interest. Such property may be a hospital, sanitarium, orphanage, mental health center
10 or adjustment training center regulated under chapter 27A-5, asylum, home, resort, ~~congregate~~
11 ~~housing~~ or camp. ~~Congregate housing is health care related if it is an assisted, independent~~
12 ~~group-living environment operated by a health care facility licensed under chapter 34-12 which~~
13 ~~offers residential accommodations and supporting services primarily for persons at least~~
14 ~~sixty-two years of age or disabled as defined under chapter 10-6A. Supporting services must~~
15 ~~include the ability to provide health care and must include a food service which provides a~~

1 ~~balanced nutrition program. Such health care facility must admit all persons for treatment~~
2 ~~consistent with the facility's ability to provide medical services required by the patient until such~~
3 ~~facility is filled to its ordinary capacity and must conform to all regulations of and permit~~
4 ~~inspections by the South Dakota Department of Health.~~

1 **BILL HISTORY**

2 1/29/97 First read in House and referred to Taxation. H.J. 200

3 2/11/97 Scheduled for Committee hearing on this date.

4 2/11/97 Taxation Do Pass Amended, Failed, AYES 6, NAYS 7.

5 2/11/97 Report Without Recommendation, AYES 8, NAYS 5. H.J. 404